



Guidelines

for Substitute and Reproduced

Income Tax Forms

(Includes tax for: personal, corporate, sales, fiduciary, S corporation, etc.)

INTRODUCTION

The Department of Revenue (DOR) prescribes the format of income tax returns, schedules, statements and declarations per Section 143.971, RSMo. In exercising this authority, the DOR has established guidelines for substitute and reproduced income tax forms. These guidelines are for developers of computer software, computer tax processors, computer programmers, commercial printers, business forms companies and others who plan to market and/or distribute substitute income tax forms in any manner.

Unless otherwise stated, the term "form" as used in these guidelines includes income tax returns, schedules, statements, declarations and remittance vouchers.

A form, other than the official DOR form, that is commercially typeset and printed or computer produced/programmed is a substitute form. A direct copy or facsimiles of an official DOR form is a reproduced form. Substitute forms must be compatible with the DOR's processing system. DOR must be able to process the substitute form in the same manner as the official form.

APPROVAL

Any company or individual that designs and/or markets substitute forms must get approval from the DOR to create substitute forms. Each year approval from the DOR must be received before releasing and distributing substitute forms as paper copy or a part of a software product to customers or clients.

Patrons of software companies are not required to get additional approval from the DOR. However, they should verify with the software company that the forms have been approved. See secondary software companies.

GUIDELINES FOR SUBSTITUTE FORMS

Size, Margins and Layout. The overall size of the form must match the official form. The layout of the form must follow the official DOR form and include all data (excluding any graphics), and allow the same amounts of space, with all items appearing in the same order as on the official DOR forms. The vertical line spacing must match the official DOR form. Bold arrows must also appear in the same format as official DOR forms. Most remittance vouchers and/or declarations are scanned forms. Please refer to the remittance voucher specifications for the reproduction of each voucher and/or declaration type. Vouchers and/or declarations will be approved only if the proper scanline requirements are met.

Type Style and Print Quality. The DOR designs Missouri tax forms using Helvetica and Helvetica Narrow type styles. Substitute forms may use another sans serif type face. The print quality must be of offset or laser printer (300 dpi) quality. Dot matrix print will not be accepted for the form.

Identification Codes. Substitute forms must include a company identification code. The code may be the company's initials or some other alpha or alpha-numeric code chosen by the company. The company code must be registered with the DOR and appear after the form code in the lower left hand corner (e.g., MO 860-XXXX TAX). The company identification code will identify the company developing or producing the form and enable the DOR to contact the company of any problems with, or changes, in the form.

Deadline. All forms should be submitted for approval prior to February 15.

GUIDELINES FOR REPRODUCED FORMS

DOR will accept reproductions of official forms without prior approval if the reproductions are direct "facsimiles" or "copies". The DOR will provide "camera ready" copy of forms upon request at a minimal charge. The form must be on

paper of the same dimensions, weight (20 lb. bond) and quality. Both the original text and variable data must be legible. DOR will accept one sided reproduced forms even if the official form is two-sided. However, DOR prefers two-sided reproduced forms that result in the same page arrangement as the official form.

Publishers may reduce the size of the official forms to make them suitable for inclusion in reference material. However, they should clearly state on the forms that they are not DOR approved for filing.

NOTE: The signatures of the taxpayer and the tax preparer on the reproduced forms must be original.

SECONDARY SOFTWARE COMPANIES

Companies that purchase forms software from another software vendor and add the “logic” to produce their own software package do not need to gain approval of the forms from the DOR. However, they do need to file a Form 4349, Letter of Intent with the DOR and identify the primary forms software company. They must add their own identification code to the bottom of the form so the DOR may identify them.

COPYRIGHT

Any copyright language must state that the copyright is for the software only.

HOW TO GET APPROVAL

Complete a letter of intent and mail or fax it to the DOR. We will file your letter of intent and register your company identification code. DOR forms may be obtained from the DOR’s Forms-by-Fax System, (573) 751-4800 or DOR’s Web site, www.dor.state.mo.us/tax, as they become available. You must then prepare your substitute forms following the guidelines stated above. Submit your forms to the DOR for review and written approval before you release them to your customers or clients. Normally, this process takes approximately 2 weeks. If any changes are necessary, you will need to resubmit the forms until you have written approval from the DOR. Please indicate if the forms are resubmits, as they are processed sooner than forms being approved for the first time. Computer software companies must notify their customers or clients of the minimum system requirements (hardware, fonts, printers, etc.) for use with the software.

NOTE: The DOR does not review or approve the logic of specific software programs or confirm the calculations entered on substitute forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

CONTACT

Mail all correspondence regarding substitute or reproduced tax forms and related issues to:

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Division of Taxation and Collection
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